

## HOUSE BILL No. 1324

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### DIGEST OF INTRODUCED BILL

**Citations Affected:** IC 4-33-13.5; IC 6-8.1-1-1.

**Synopsis:** Supplemental wagering tax. Imposes a 1% supplemental wagering tax for the period beginning July 1, 2004, and ending on the first day of the month following the month in which a riverboat commences operations in a historic hotel district. Distributes tax revenues to the historic hotel preservation commission, Orange County, French Lick, West Baden Springs, and the tourism commissions of French Lick and West Baden Springs.

**Effective:** July 1, 2004.

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January 15, 2004, read first time and referred to Committee on Ways and Means.

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Introduced

Second Regular Session 113th General Assembly (2004)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2003 Regular Session of the General Assembly.

## HOUSE BILL No. 1324

A BILL FOR AN ACT to amend the Indiana Code concerning gaming.

*Be it enacted by the General Assembly of the State of Indiana:*

1       SECTION 1. IC 4-33-13.5 IS ADDED TO THE INDIANA CODE  
2       AS A **NEW** CHAPTER TO READ AS FOLLOWS [EFFECTIVE  
3       JULY 1, 2004]:

4       **Chapter 13.5. Supplemental Wagering Tax**

5       **Sec. 1. This chapter applies for the period beginning July 1,**  
6       **2004, and ending on the last day of the month in which a riverboat**  
7       **licensed under this article commences operations in a historic hotel**  
8       **district.**

9       **Sec. 2. (a) A tax is imposed on the adjusted gross receipts**  
10       **received from gambling games authorized under this article at the**  
11       **rate of one percent (1%) of the amount of the adjusted gross**  
12       **receipts.**

13       **(b) The tax imposed by this section is in addition to the wagering**  
14       **tax imposed under IC 4-33-13 and any other tax or fee imposed on**  
15       **a riverboat. The tax shall be calculated, remitted, and paid to the**  
16       **department in the same manner as the wagering tax under:**

17       **(1) IC 4-33-13-1, in the case of a riverboat that has not**

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implemented flexible scheduling; or

(2) IC 4-33-13-1.5, in the case of a riverboat that has implemented flexible scheduling.

**Sec. 3.** The department shall deposit tax revenue collected under this chapter in the state gaming fund established by IC 4-33-13-2.

**Sec. 4.** Each month the treasurer of state shall distribute the tax revenue deposited in the state gaming fund under this chapter as follows:

(1) Fifty percent (50%) to the historic hotel preservation commission established under IC 36-7-11.5.

(2) Ten percent (10%) to the county containing the historic hotel district established under IC 36-7-11.5.

(3) Ten percent (10%) to a town described in IC 36-7-11.5-2(a)(1).

(4) Ten percent (10%) to a town described in IC 36-7-11.5-2(a)(2).

(5) Ten percent (10%) to the tourism commission of a town described in subdivision (3).

(6) Ten percent (10%) to the tourism commission of a town described in subdivision (4).

**Sec. 5.** Money paid to a unit of local government under this chapter:

(1) must be paid to the fiscal officer of the unit and may be deposited in the unit's general fund or riverboat fund established under IC 36-1-8-9, or both;

(2) may not be used to reduce the unit's maximum levy under IC 6-1.1-18.5, but may be used at the discretion of the unit to reduce the property tax levy of the unit for a particular year;

(3) may be used for any legal or corporate purpose of the unit, including the pledge of money to bonds, leases, or other obligations under IC 5-1-14-4; and

(4) is considered miscellaneous revenue.

**Sec. 6.** A licensed owner is not required to remit taxes under this chapter after the last day of the month in which a riverboat licensed under this article commences operations in a historic hotel district.

SECTION 2. IC 6-8.1-1-1, AS AMENDED BY P.L.192-2002(ss), SECTION 140, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2004]: Sec. 1. "Listed taxes" or "taxes" includes only the pari-mutuel taxes (IC 4-31-9-3 through IC 4-31-9-5); the riverboat admissions tax (IC 4-33-12); the riverboat wagering tax (IC 4-33-13); the supplemental wagering tax (IC 4-33-13.5); the

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1 gross income tax (IC 6-2.1) (repealed); the utility receipts tax  
 2 (IC 6-2.3); the state gross retail and use taxes (IC 6-2.5); the adjusted  
 3 gross income tax (IC 6-3); the supplemental net income tax (IC 6-3-8)  
 4 (repealed); the county adjusted gross income tax (IC 6-3.5-1.1); the  
 5 county option income tax (IC 6-3.5-6); the county economic  
 6 development income tax (IC 6-3.5-7); the municipal option income tax  
 7 (IC 6-3.5-8); the auto rental excise tax (IC 6-6-9); the financial  
 8 institutions tax (IC 6-5.5); the gasoline tax (IC 6-6-1.1); the alternative  
 9 fuel permit fee (IC 6-6-2.1); the special fuel tax (IC 6-6-2.5); the motor  
 10 carrier fuel tax (IC 6-6-4.1); a motor fuel tax collected under a  
 11 reciprocal agreement under IC 6-8.1-3; the motor vehicle excise tax  
 12 (IC 6-6-5); the commercial vehicle excise tax (IC 6-6-5.5); the  
 13 hazardous waste disposal tax (IC 6-6-6.6); the cigarette tax (IC 6-7-1);  
 14 the beer excise tax (IC 7.1-4-2); the liquor excise tax (IC 7.1-4-3); the  
 15 wine excise tax (IC 7.1-4-4); the hard cider excise tax (IC 7.1-4-4.5);  
 16 the malt excise tax (IC 7.1-4-5); the petroleum severance tax  
 17 (IC 6-8-1); the various innkeeper's taxes (IC 6-9); the various county  
 18 food and beverage taxes (IC 6-9); the county admissions tax (IC 6-9-13  
 19 and IC 6-9-28); the oil inspection fee (IC 16-44-2); the emergency and  
 20 hazardous chemical inventory form fee (IC 6-6-10); the penalties  
 21 assessed for oversize vehicles (IC 9-20-3 and IC 9-30); the fees and  
 22 penalties assessed for overweight vehicles (IC 9-20-4 and IC 9-30); the  
 23 underground storage tank fee (IC 13-23); the solid waste management  
 24 fee (IC 13-20-22); and any other tax or fee that the department is  
 25 required to collect or administer.

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